IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE NINTH DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

And
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 20525 of 2004

Between:

M/s.Gujarat Co.operative Milk Marketing Federation Ltd.,
5-9-24/6B, Hill Fort Area, Adarsh Nagar, Hyderabad, rep., by its Deputy Manager (Sales), Sri K.Ramamoorthy.

..... PETITIONER

AND

1 The Commercial Tax Officer, Basheerbagh Circle, Hyderabad.
2 Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ or order or direction particularly one in the nature of writ of certiorari after calling for the records and quash the impugned provisional assessment order passed by the first respondent dated 29-10-2004 passed in Proc.No.1239/04-05/APGST for the assessment year 2004-05 as well as the Circular issued by the second respondent dated 09-06-2004 in CCT's Ref.No.AI(1)/188/2004.

Counsel for the Petitioner: MR.S. KRISHNA MURTHY

Counsel for the Respondent Nos.1 & 2:SPECIAL GP FOR COMMERCIAL

TAXES

The Court, at the stage of admission, made the following:

Oral Order: (Per: The Hon'ble Mr. Justice Bilal Nazki)

Heard learned counsel for the parties. With their consent, the writ petition is disposed of at this stage.

Only a show cause notice has been issued to the petitioner and it has been asked to file the written objections for the proposed turnover. The learned counsel for petitioner submits that the petitioner has an apprehension that the Commercial Tax Officer may rely on a circular issued by the Commissioner in CCT's ref. No.A.I)1)/188/2004 dated 09-06-2004. The operation of this Circular had been stayed by this court in various writ petitions and it is yet to be decided as to whether the Circular can be implemented by the officers subordinate to the Commissioner.

In this view of the matter, we dispose of this writ petition directing the 1st respondent to consider the objections filed by the petitioner and pass final orders in accordance with law, without taking into consideration the Circular bearing CCT's ref. No. AI(1)/188/2004 dated 09-06-2004.

The writ petition is, accordingly, disposed of. No costs.

BILAL NAZKI, J

S. ANANDA REDDY, J

Dt. 09-11-2004

Pvks/*

Nb: Furnish c.c in two days.

B/o pvks/*

To

1 The Commercial Tax Officer, Basheerbagh Circle, Hyderabad.
2 Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

3.2CCs to the Special Government Pleader for Commercial Taxes, A.P. High Court Buildings, Hyderabad (OUT).

4.2CD copies

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